

Article - Tax - General

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§9–208.

(a) The Comptroller may exempt a motor carrier from filing a motor carrier tax return if:

- (1) the operations of the motor carrier are intrastate only;
- (2) the intrastate commercial motor vehicles of the motor carrier are registered (tagged) by the Motor Vehicle Administration to operate within the State; and
- (3) the exemption will not affect the enforcement of this subtitle adversely.

(b) A motor carrier is not required to report, on a motor carrier tax return, a commercial motor vehicle operated under a trip permit.

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